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IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

NOTICE OF MOTION NO.1317 OF 2006
IN
INCOME TAX APPEAL (LOD) NO.692 OF 2006

The Commissioner of Income Tax ..Appellant.

V/s.

The Hongkong & Shanghai Banking Corporation Ltd. ..Respondent.

Mr.A.D.Kango for appellant.

Mr.P.J.Pardiwala with Nitish Doshi i/b. Crawford Bayley and Co. for respondent.

CORAM : F.I.REBELLO AND
J.P.DEVADHAR, JJ.

DATED : 22ND OCTOBER, 2007.

P.C. :-

There is a delay of 457 days in preferring the appeal. There is affidavit in support of the Motion. As per the affidavit, the order of the I.T.A.T. was received in the office of CIT(TDS), Mumbai on 21/9/2004. The Chief CIT's granted approval on 13/12/2004 and the appeal was filed on 19/4/2006. The last date for filing the appeal was 18/1/2005. The file was sent to Ministry of Law on 29/12/2004. The file was returned only after the circular of the Ministry of Law regarding handing over income tax matters to the department w.e.f. 1/12/2005. Thereafter matter was alloted to counsel on the panel on 1/2/2006. There is no explanation whatsoever for the delay between 29/12/2004 to 1/2/2006. In our opinion, therefore, the cause shown would not amount to sufficient cause. Hence Motion is dismissed.

(J.P.DEVADHAR, J.) **(F.I.REBELL0, J.)**